



Initial Regional Meetings

Tuesday, Sept. 15, 2020

9:00 – 10:00 am – Region 8
10:30 – 11:30 am – Regions 7 & 9
1:30 – 2:30 pm – Regions 5 & 6
3:00 – 4:00 pm – Regions 1 & 4

Wednesday, Sept. 16, 2020

9:00 – 10:00 am – Regions 2 & 3



AGENDA

- * Welcome/ Introductions
- * Guidance & FAQ updates
- * Topic Areas Discussion
- * Reporting Deadlines for CRF
- * Project Spend Down Rates
- * Date/time next meeting

Review of Memo to Counties- Role of Technical Advisors

The Technical Advisors' role includes :

- Assist with review and reconciling budget spreadsheets;
- Respond to queries related to Reimbursement Requests & Direct Aid spending;
- Provide guidance related to County, subrecipient & program related CRF expenditures;
- Provide assistance in review of Federal and State guidance's and FQA documents;
- TAs will establish regular, virtual meetings with each county Point of Contact (POC).
- Your TA will be contacting you by email with re-occurring meeting details.





Guidance & FAQ Updates

OFFICE OF RECOVERY UPDATES

Most recent (Sept. 2, 2020) CRF Frequently Asked Question (FAQ) documents are posted on the covid.ks.gov website, along with the Federal Audit Uniform Guidance.

<https://home.treasury.gov/system/files/136/Coronavirus-Relief-Fund-Frequently-Asked-Questions.pdf>

<https://home.treasury.gov/system/files/136/Coronavirus-Relief-Fund-Guidance-for-State-Territorial-Local-and-Tribal-Governments.pdf>

<https://covid.ks.gov/wp-content/uploads/2020/06/Federal-Uniform-Guidance-Requirements.pdf>





Topic Area Discussion With Technical Advisors (TA)

1. Payroll & Covered Benefits

A: Public Health & Public Safety- Substantially Dedicated – The Treasury has determined the work being performed by public health and/or public safety employees is for a substantially different purpose or use than was accounted for in the most recently approved budget as of March 27, 2020. **All payroll and benefit costs (100%) for such employees would be eligible for reimbursement** using payments from the CRF for the period that begins on March 1, 2020 and ends on December 30, 2020.

B: 51% Substantially Dedicated - Public Employees who are not addressed in the Public Health and Public Safety categories may be substantially dedicated to responding to or mitigating the effects of COVID-19 **IF 51% or more of their time they are performing COVID-19 related activities**. This is demonstrated by the number of hours worked on COVID-19 related activities divided by the total of all hours worked in the pay period(COVID-19 hours / all hours). **If the result is 51% or greater, 100% of payroll is eligible for that reimbursement by CRF funds.**

C: Neither public health, public safety, or substantially dedicated, but partially dedicated (less than 51%)- Payroll expenses for public employees who are not addressed in the categories listed, who are not substantially dedicated to responding to or mitigating the effects of COVID-19 as demonstrated by the percentage of their work for COVID-19 related activities may be eligible for reimbursement for the portion of payroll costs dedicated to responding to or mitigating the effects of COVID-19.



1. Payroll & Covered Benefits

For employees, whose jobs are substantially dedicated to the response or mitigation of COVID-19, the **full amount of payroll and benefits can be covered by the Fund**. Treasury notes there “is not a precise way to define this term” and that the relevant unit of government should maintain documentation of the “substantially dedicated” conclusion with respect to its employees.

- ***Public safety employees include*** police officers, sheriffs and deputy sheriffs, firefighters, emergency medical responders, correctional and detention officers, and support employees such as dispatchers and supervisory personnel.
- ***Public health employees include*** employees providing medical and other health services and supervisory personnel, including staff assigned to schools, prisons, and other support services essential for patient care. Also includes employees of public health departments directly engaged in matters related to public health and related supervisory personnel.



1. Payroll & Covered Benefits

For employees, who are not substantially dedicated to COVID-19, governments may track time spent by employees related to COVID-19 and apply Fund payments on that basis so long as they do so consistently within the relevant agency or department.

Hazard Pay: Treasury defines hazard pay as compensation “provided for performing hazardous duty or work involving physical hardship that in each case is related to COVID-19” and may only be covered to the extent it is related to COVID-19. *These employees must be identified/documentated in meeting this definition, therefore across-the-board hazard pay for all members of a police department regardless of their duties would not be able to be covered with payments from the Fund.*

Workforce Bonuses are not an allowable CRF expense; this could include Gift Cards, temporary raises or other in-kind gifts or rewards to staff



1. Payroll & Covered Benefits

Overtime Pay: For employees not substantially dedicated to COVID-19, overtime may only be covered to the extent it is related to COVID-19. Hazard and overtime pay will only be covered to the extent it is related to COVID-19 related duties are clearly documented.

Covered Benefits: Covered benefits already associated with payroll for these employees could include but are not limited to the costs of all types of leave, employee insurances, retirement, unemployment benefits plans, workers compensation insurance, FICA taxes including Social Security and Medicare taxes.



2. Transfers vs. Grant Programs

Transfers:

- Directly moves funds from County level to other government, public institutions, or entity for flexible spending

Examples: transfers provide funds to a nonprofit as eligible financial relief (e.g., working capital assistance); or may assist a nonprofit with health-related expenses relative to COVID-19 (e.g., purchase of PPE and infection control items for their clients)

- May be single or multiple transactions
- Transfers require an itemized list of expenditures (except for schools)
- Cannot use to fill shortfalls in government revenue or cover otherwise ineligible expenses



2. Transfers vs Grant Programs

Programs (sometimes called Projects):

- Supports efforts the County wishes to implement over a period of time (several weeks to months);
- Structure designed to provide funds to outside entities, subrecipients
- Sponsor or operating entity can be subrecipient or County

Examples: grant programs administered by local nonprofits to provide economic relief to persons affected by COVID-19 (such as utility or rent vouchers) or grants to food banks to provide food to residents in need.



2. Transfers vs Grant Programs

Similarities: For a Transfer or a Program, the County is responsible for ensuring:

- Funds support necessary expenditures incurred due to COVID-19
- Expenditures are incurred prior to December 30, 2020
- Required reports are submitted accurately and timely
- Counties & subrecipients comply with the federal single-audit requirement, if spending \$750,000 or more in federal awards in their fiscal year (FY)



3. GRANT PROGRAMS

Although the federal and state guidance does not set forth specific grant program requirements, the following is based on grants management best practices and is highly recommended for Counties to adopt:

- Grant opportunities include a clear announcement of the funding purpose, allowable use of funds, amount available for awards, who is eligible to apply and the award timetable;
- A description of how the funding opportunity was announced to the public, review criteria and names of persons serving on the grant review committee/panel, so to ensure equal access to grant award consideration;
- A description of required reporting, expense documentation and submission deadlines to support compliant use of Coronavirus Relief Funds (CRF) before December 30, 2020.



Click to add text

3. GRANT PROGRAMS

- Submitted applications should reflect all relevant applicant information (name of business/non-profit, address, phone, Employer Identification Number (EIN), primary contact name, etc.) along with all detailed responses and required attachments that meet the purpose of funding.
- Upon award of grant funds, it is strongly recommended that a Memorandum of Agreement (MOA) (for subrecipients) or Grant Agreement (for grant recipients) be executed to serve as a contractual vehicle between the County and entity receiving funding.
- It is also recommended that counties develop a sub-recipient monitoring plan to ensure consistent oversight and monitoring of each subrecipient use of CRF funds.



4. EXPENSES INCURRED BY 12/30/2020

Subscriptions (zoom, etc.)/Insurance/Cell phones/Security Systems may need to be pro-rated

Permissible if performance or delivery takes place during the covered period. Limited to one or all of these functions:- emergency medical responses, distance learning in connection with school closings; telework capabilities for public employees. There are certain exceptions for prepaid subscriptions, such as ADT security services paid annually – if prepayment arrangements are a standard practice for County.

PPE advance purchases – Do not have to be pro-rated.

The cost of goods purchased (including PPE) in bulk and delivered prior to the December 30,2020 deadline, may be covered using payments from the Fund if a portion of the goods is ordered for use in the covered period and there is evidence to support the need specific to events / assignment to critical functions.



4. EXPENSES INCURRED BY 12/30/2020

Construction Projects/Vehicles/Capital Purchases

Related equipment and capital purchases specifically to combat the COVID-19 emergency should be documented with a clear nexus to COVID-19 and are:

- not previously budgeted
- procured correctly
- cost reasonable
- purchased or substantially completed by December 30, 2020



5. Educational Institutions

- U.S. Treasury updated guidance issued September 2, 2020 on use of CRF funds includes the ability for schools (elementary and secondary) to use up to \$500 per student to cover costs without providing detailed documentation
- The guidance does not make a distinction between private and public schools and does not apply to higher educational institutions
- However, the State **will require** an accounting of how funds allocated to Schools are utilized, aggregated by category
- Documentation will be required for expenses exceeding \$500 per student allocation to Unified School District or Private School





Reporting Deadlines

Reporting Deadlines

- Wednesday, Oct. 7, 2020 – 2nd reconciliation of CRF due – for expenditures 3/1/2020 through 9/30/2020
- Tuesday, Nov. 10, 2020 – 3rd reconciliation of CRF due – for expenditures 10/1/2020 through 10/31/2020
- Thursday, Dec. 10, 2020 – 4th reconciliation of CRF due – for expenditures 11/1/2020 through 11/30,2020
- Wednesday, Dec. 30, 2020 – DEADLINE for unspent funds to be returned to State.
- Wednesday, Jan. 30, 2021 – 5th & Final reconciliation of CRF due – for expenditures 12/1/2020 through 12/30/2020
- Deadlines and Reporting Forms can be found here: <https://covid.ks.gov/spark-county-resources/>





Spend Down Rates

Spend Down Rate Plans

Review your Spend Down Rate Plan and if necessary, make adjustments to ensure you will expend all funds by Dec. 30, 2020.

After the 2nd reconciliation of CRF funds for the period of Sept. 1, 2020 through Sept. 30, 2020, we will compile a regional snapshot and share that among county members at the following October meeting.





Reporting Template Update

Reporting Template Update

The new template is a consolidated report and is comprised of 5 components:

- 1) Summary - Allocations, Cost Incurred Totals, Projected Spend Down, Cash on Hand
- 2) County Expense Reconciliation – Streamlined Report of COUNTY expenses only
- 3) External Expense Reconciliation – Streamlined Report of EXTERNAL transfer expenses only
- 4) K-12 Transfers – Streamlined Report of K-12 transfer expenses – aggregated by category
- 5) Grant Programs – Consolidated Report for all Grant Programs in 1 single tab

After the 2nd reconciliation of CRF funds through Sept. 30, 2020, we will compile a regional snapshot and share that among county members at the following October meeting.





Technical Assistance Providers will be in touch with you directly with the next steps and so that you may email them directly.